

**Proposed Substitute
Bill No. 959**

LCO No. 5599

**AN ACT CONCERNING PENALTIES FOR THE FILING OF PAPER
DOCUMENTS WITH THE DEPARTMENT OF REVENUE SERVICES.**

Be it enacted by the Senate and House of Representatives in General Assembly convened:

1 Section 1. Section 12-690 of the general statutes is repealed and the
2 following is substituted in lieu thereof (*Effective October 1, 2015*):

3 (a) (1) The Commissioner of Revenue Services may permit the filing,
4 by computer transmission or by employing new technology as it is
5 developed, of any return, statement or other document that is required
6 by law or regulation to be filed with said commissioner.

7 (2) The Commissioner of Revenue Services may permit the filing, by
8 computer transmission or by employing new technology as it is
9 developed, by any person of any document that is permitted by law or
10 regulation to be filed with said commissioner, as long as such person
11 and said commissioner have agreed that said commissioner may send
12 any document or notice to such person by computer transmission or
13 by employing new technology as it is developed.

14 (b) The Commissioner of Revenue Services may require the filing,
15 by computer transmission or by employing new technology as it is
16 developed, of any return, statement or other document that is required
17 by law or regulation to be filed with said commissioner by any person

18 who is required under the provisions of this chapter to pay the tax, to
19 which such return, statement or other document pertains, by electronic
20 funds transfer, or by any other person who is described in regulations
21 adopted under this subsection by said commissioner in accordance
22 with the provisions of chapter 54.

23 (c) For purposes of this section, the Commissioner of Revenue
24 Services may prescribe alternative methods for the signing, subscribing
25 or verifying of such return, statement or other document by a person
26 that shall have the same validity, status and consequences as a paper
27 return, statement or other document that was actually signed,
28 subscribed or verified by such person.

29 (d) Notwithstanding any other provision of the general statutes, the
30 Commissioner of Revenue Services may permit the payment of any tax
31 that is required by law to be paid to him by use of any new technology
32 as it is developed.

33 (e) Notwithstanding the provisions of this section, the
34 Commissioner of Revenue Services shall not charge a penalty or fee to
35 any taxpayer for filing, instead of by computer transmission, a paper
36 return, statement or other document that is required by law or
37 regulation to be filed with said commissioner.

38 [(e)] (f) The Commissioner of Revenue Services shall adopt
39 regulations, in accordance with the provisions of chapter 54, necessary
40 for the administration of this section.

This act shall take effect as follows and shall amend the following sections:		
Section 1	October 1, 2015	12-690